

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers.

The tax rate for beer is 31¢ per gallon. The tax rate for wine and other dilute alcoholic beverages, regardless of the alcoholic content, is \$.95 per gallon, except for wine produced in farm wineries. The rate for wine produced

in farm wineries is 6¢ per gallon. The tax rate for alcohol and spirits is \$3.75 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 2: Alcoholic Beverage Gallons and Revenues for 2005

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Wine Gallons	Alcohol Spirits & Wine Revenues	Farm Winery Gallons	Farm Winery Revenue
January	3,461,306	\$1,061,645	238,504	256,618	\$1,126,788	5,199	\$309.13
February	2,995,925	\$920,103	149,160	142,877	\$688,143	1,370	\$81.48
March	3,186,005	\$977,805	164,163	159,566	\$759,555	1,922	\$114.15
April	3,908,409	\$1,199,519	192,304	198,565	\$900,639	1,995	\$118.60
May	3,569,593	\$1,095,476	175,841	147,654	\$791,680	1,921	\$114.16
June	4,476,296	\$1,373,784	193,768	172,782	\$881,866	3,037	\$180.16
July	4,233,533	\$1,299,271	203,414	175,660	\$920,466	4,256	\$252.55
August	4,074,887	\$1,250,579	178,070	147,928	\$798,256	3,590	\$213.58
September	4,321,582	\$1,326,293	219,044	182,451	\$986,163	4,215	\$249.69
October	3,711,302	\$1,138,999	167,841	156,079	\$770,158	3,061	\$183.10
November	3,313,472	\$1,016,901	252,339	231,869	\$1,158,967	3,198	\$189.97
December	3,170,346	\$973,087	199,385	222,425	\$945,707	3,906	\$232.05
Total	44,422,656	\$13,633,461	2,333,833	2,194,474	\$10,728,388	37,670	\$2,238.62

Chronology of Alcoholic Beverage Tax Rates*

Effective Date	Beer	Alcohol and Spirits	Light Wines**	Fortified Wines***
May 24, 1935	3.0¢	\$0.50	5.0¢	\$0.15
May 1, 1937	3.5¢	\$0.80	15.0¢	\$0.40
May 30, 1947	4.0¢	\$1.00	20.0¢	\$0.55
August 25, 1951	4.0¢	\$1.20	20.0¢	\$0.55
June 1, 1963	6.0¢	\$1.60	20.0¢	\$0.55
April 1, 1965	8.0¢	\$1.60	20.0¢	\$0.55
July 1, 1972	10.0¢	\$2.00	75.0¢	\$0.75
June 1, 1977	11.0¢	\$2.25	85.0¢	\$0.85
September 7, 1979	12.0¢	\$2.50	55.0¢	\$1.10
August 30, 1981	14.0¢	\$2.75	65.0¢	\$1.25
October 1, 1985	20.0¢	\$2.90	75.0¢	\$1.35
October 1, 1987	23.0¢	\$3.00	75.0¢	\$1.35
July 1, 2003	31.0¢	\$3.75	95.0¢	\$0.95

* Tax per gallon

** 14% or less alcohol

*** More than 14% alcohol